

GUSRAE KAPLAN NUSBAUM PLLC
ATTORNEYS AT LAW

120 WALL STREET-25TH FLOOR
NEW YORK, NEW YORK 10005

OF COUNSEL
ROBERT L. BLESSEY

SCOTT H. GOLDSTEIN
MARTIN H. KAPLAN
LAWRENCE G. NUSBAUM
RYAN J. WHALEN
BENJAMIN S. KAPLAN

TEL (212) 269-1400
FAX (212) 809-4147

81 MAIN STREET-SUITE 215
WHITE PLAINS, NEW YORK 10601
(914) 644-8323

www.gusraekaplan.com

September 29, 2019

VIA ECF AND BY HAND

Honorable Lewis A. Kaplan
United States District Judge
Southern District of New York
500 Pearl Street
New York, New York 10007

Re: In re Customs and Tax Administration of the Kingdom of Denmark
(Skatteforvaltningen) Tax Refund Scheme Litigation,
18-md-2865 (LAK), 18-cv-5053 (LAK)

Dear Judge Kaplan:

We write on behalf of Defendants-Counterclaim Plaintiffs-Third-Party Plaintiffs The Goldstein Law Group PC 401(k) Profit Sharing Plan and Sheldon Goldstein (collectively, the "Goldstein Parties") and in response to the letter filed on September 27, 2019, by third-party defendant ED&F Man Capital Markets, Ltd. ("ED&F Man").

On April 23, 2019, the Goldstein Parties filed an Amended Answer, Affirmative Defenses, and Counterclaims against Skatteforvaltningen and Third-Party Complaint Against ED&F Man. See Dkt. 101 (Apr. 23, 2019). On August 5, 2019, ED&F Man moved to dismiss the Goldstein Parties' third-party complaint, arguing that this Court cannot exercise personal jurisdiction over ED&F Man or that the Goldstein Parties' claim should be dismissed based on the doctrine of *forum non conveniens*. See Dkt. 169 (Aug. 5, 2019).

In its September 27 letter, ED&F Man notes that on September 6, 2019, it filed an "Amended Defence" (akin to an answer) in a related litigation pending in the United Kingdom, SKAT v. Solo Capital Partners LLP & Others, [2018] EWHC (Comm.), Claim Nos. CL-2018-000297, CL-2018-000404, CL-2018-000590 (Eng.). See generally Dkt. 202 (Sep. 27, 2019). ED&F Man further notes that the Amended Defence is immaterial to ED&F Man's motion to dismiss the Goldstein Parties' Third-Party Complaint, but encloses the Amended Defence "solely for the purpose of keeping the Court apprised of the most recent pleadings

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in the English Action, which is referenced throughout ED&F Man's Motion in support of its arguments for dismissal." *Id.* at 1. The Goldstein Parties agree that the Amended Defence presents no new facts material to the issues of personal jurisdiction or *forum non conveniens*.

However, in its Amended Defence, ED&F Man has pleaded several new facts that gravely concern the Goldstein Parties. Most important, ED&F Man alleges—for the very first time—that several of the tax vouchers that it prepared for the Goldstein Parties were inaccurate, thereby implying that the Goldstein Parties did not own the relevant Danish securities and did not receive their concomitant dividends. In other words, ED&F Man admits that it prepared and provided the Goldstein Parties with false documents—including false trade confirmations and brokerage statements—upon which ED&F Man knew both the Goldstein Parties and SKAT would rely in applying for and approving Danish tax refunds.

Accordingly, we advise the Court that the Goldstein Parties intend to soon move this Court for leave to file a Second Amended Answer, Counterclaims, and Third-Party Complaint alleging additional claims against ED&F Man, including fraud.

Respectfully submitted,

/s/ Martin H. Kaplan

Martin H. Kaplan

cc: All counsel of record (via ECF)